



General Assembly

**Substitute Bill No. 5489**

February Session, 2006

\* \_\_\_\_\_ HB05489VA\_PD\_030706 \_\_\_\_\_ \*

**AN ACT EXTENDING THE PROPERTY TAX EXEMPTION TO ALL VETERANS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1       Section 1. Subdivision (19) of section 12-81 of the 2006 supplement  
2       to the general statutes is repealed and the following is substituted in  
3       lieu thereof (*Effective October 1, 2006*):

4       (19) Subject to the provisions of sections 12-89, 12-90 and 12-95,  
5       property to the amount of one thousand dollars belonging to, or held  
6       in trust for [ ] (a) any resident of this state who [(a)] is a veteran of the  
7       armed forces, [in service in time of war,] (b) any resident of this state  
8       who was a citizen of the United States at the time of his enlistment and  
9       who was in the military or naval service of a government allied or  
10      associated with that of the United States during the Second World War  
11      and received an honorable discharge therefrom, (c) any resident of this  
12      state who served during the Second World War as a member of any  
13      armed force of any government signatory to the United Nations  
14      Declaration of January 1, 1942, and participated in armed conflict with  
15      an enemy of the United States and who has been a citizen of the United  
16      States for at least ten years and presents satisfactory evidence of such  
17      service, (d) any resident of this state who served as a member of the  
18      crew of a merchant vessel during the Second World War and is  
19      qualified with respect to such service as a member of the group known

20 as the "American Merchant Marine in ocean-going service during the  
 21 period of armed conflict, December 7, 1941, to August 15, 1945",  
 22 members of which are deemed to be eligible for certain veterans  
 23 benefits under a determination in the United States Department of  
 24 Defense, as recorded in the Federal Register of February 1, 1988,  
 25 provided such resident has received an armed forces discharge  
 26 certificate from the Department of Defense on the basis of such service,  
 27 (e) any member of the armed forces who was in service in time of war  
 28 and is still in the service and by reason of continuous service has not as  
 29 yet received a discharge, (f) any person who is retired from the armed  
 30 forces after thirty years of service because he has reached the age limit  
 31 prescribed by law or because he suffers from mental or physical  
 32 disability, or (g) any person who is serving in the armed services in  
 33 time of war; or lacking said amount of property in his own name, so  
 34 much of the property belonging to, or held in trust for, his spouse, who  
 35 is domiciled with him, as is necessary to equal said amount. For the  
 36 purposes of this subdivision, "veteran", and "armed forces" [and  
 37 "service in time of war"] have the same meaning as in section 27-103.

This act shall take effect as follows and shall amend the following sections:		
Section 1	October 1, 2006	12-81(19)

VA

Joint Favorable Subst. C/R

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